IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRTY FIRST DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 8705 of 1995

Between:

Usha Iron & Ferro Metals Corporation Ltd., Rep. Finance Controller- Devnathan Rangachary, S/o. Rangachary, Mindi,
Visakhapatnam.

..... PETITIONER

AND

1 Govt. of A.P., Rep. Secretary.
Revenue Department, Hyderabad.
2 Mandal Revenue Officer,
Gajuwaka, Visakhapatnam.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue any writ order or direction particularly a writ in the nature of MANDAMUS declaring the NALA ACT 1963 as amended by Act 8 of 94 as ultra vires the powers of State Legislature, arbitrary, illegal and by striking down the same set aside the demand notices issued by the office of the 2nd respondent while ordering refund of the excess amount collected in pursuance of the enhancement and restrain further collection of enhanced amount and pass

Counsel for the Petitioner:DR.P.B.VIJAY KUMAR

Counsel for the Respondents: G.P for Revenue

The Court made the following O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

The petitioner challenged the amendment to the Andhra Pradesh Non-Agricultural Lands Assessment Act, 1963 (for short "the Act") made by Act 8 of 1994, on various grounds.

This Act has already been upheld by the Supreme Court in the judgment reported in ***Federation of A.P.Chambers of Commerce and Industry v.State of Andhra Pradesh.*** The Supreme Court has, however, made it clear that under the Act, the only land, which is actually in use for an industrial purpose, is taxable. Therefore, learned counsel for the petitioner submits that even on that count, the impugned notice was bad. We cannot appreciate such an argument, because there are no pleadings as to what part of the land was put to agricultural use and what part was put to industrial use. Since the Act was challenged and the same has already been upheld, we dismiss the writ petition. However, if the petitioner makes a representation to the respondents regarding his grievances, second respondent may consider the same, in accordance with law laid down by the Supreme Court. No order as to costs.

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(BILAL NAZKI, J)

31st August, 2004.

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(S.ANANDA REDDY, J)

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To

1 The Secretary, Government of A.P.,
Revenue Department, Hyderabad.
2 Mandal Revenue Officer,
Gajuwaka, Visakhapatnam

3 Two C.Cs to the Government Pleader for Revenue,

High Court Buildings,A.P., Hyderabad (OUT)

4 Two C.D copies